

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Evan Gershbein, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On August 2, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit A hereto via overnight delivery, (ii) upon the parties listed on Exhibit B hereto via electronic notification, (iii) upon the parties listed on Exhibit C hereto via facsimile and (iv) upon the parties listed on Exhibit D hereto via postage pre-paid U.S. mail:

Debtors' Statement Of Disputed Issues With Respect To Proof Of Claim Number 11425 (MSX International, Inc.) ("Statement Of Disputed Issues - MSX International, Inc.") (Docket No. 8849) [a copy of which is attached hereto as Exhibit E]

Dated: August 8, 2007

/s/ Evan Gershbein
Evan Gershbein

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 8th day of August, 2007, by Evan Gershbein, personally known to me or proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Shannon J. Spencer

Commission Expires: 6/20/10

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
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Freescale Semiconductor, Inc.	Richard Lee Chambers, III Brad Eric Sheler Bonnie Steingart Vivek Melwani	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsi.com slivini@ffhsi.com	Counsel to Equity Security Holders Committee
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MSX International, Inc.	Sarah Hiltz Seewer	Honigman Miller Schwartz and Cohn LLP	2290 First National Bldg, 660	660 Woodward Avenue	Detroit	MI	48226

EXHIBIT B

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Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
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Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
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Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
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Johnston, Harris Gerde & Komarek, P.A.	Jerry W. Gerde, Esq.	239 E. 4th St.		Panama City	FL	32401		850-763-8421	850-763-8425	Counsel to Peggy C. Brannon, Bay County Tax Collector
Kelley Drye & Warren, LLP	Mark I. Bane	101 Park Avenue		New York	NY	10178		212-808-7800	212-808-7897	Counsel to the Pension Benefit Guaranty Corporation
Kelley Drye & Warren, LLP	Mark. R. Somerstein	101 Park Avenue		New York	NY	10178		212-808-7800	212-808-7897	Counsel to the Pension Benefit Guaranty Corporation
Lord, Bissel & Brook LLP	Rocco N. Covino	885 Third Avenue	26th Floor	New York	NY	10022-4802		212-812-8340	212-947-1202	Counsel to Sedgwick Claims Management Services, Inc. and Methode Electronics, Inc.
McGuirewoods LLP	Elizabeth L. Gunn	One James Center	901 East Cary Street	Richmond	VA	23219-4030		804-775-1178	804-698-2186	Counsel to Siemens Logistics Assembly Systems, Inc.
North Point	Michelle M. Harner	901 Lakeside Avenue		Cleveland	OH	44114		216-586-3939	216-579-0212	Counsel to WL. Ross & Co., LLC
O'Rourke Katten & Moody	Michael C. Moody	161 N. Clark Street	Suite 2230	Chicago	IL	60601		312-849-2020	312-849-2021	Counsel to Ameritech Credit Corporation d/b/a SBC Capital Services

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Paul, Weiss, Rifkind, Wharton & Garrison	Curtis J. Weidler	1285 Avenue of the Americas		New York	NY	10019-6064		212-373-3157	212-373-2053	Counsel to Ambrake Corporation; Akebono Corporation
Republic Engineered Products, Inc.	Joseph Lapinsky	3770 Embassy Parkway		Akron	OH	44333		330-670-3004	330-670-3020	Counsel to Republic Engineered Products, Inc.
Ropers, Majeski, Kohn & Bentley	Christopher Norgaard	515 South Flower Street	Suite 1100	Los Angeles	CA	90071		213-312-2000	213-312-2001	Counsel to Brembo S.p.A.; Bibielle S.p.A.; AP Racing
Schiff Hardin LLP	William I. Kohn	6600 Sears Tower		Chicago	IL	60066		312-258-5500	312-258-5600	Counsel to Means Industries
Shipman & Goodwin LLP	Jennifer L. Adamy	One Constitution Plaza		Hartford	CT	06103-1919		860-251-5811	860-251-5218	Counsel to Fortune Plastics Company of Illinois, Inc.; Universal Metal Hose Co.,
Squire, Sanders & Dempsey L.L.P.	Eric Marcks	One Maritime Plaza	Suite 300	San Francisco	CA	94111-3492			415-393-9887	Counsel to Furukawa Electric Co., Ltd. And Furukawa Electric North America, APD Inc.
Steinberg Shapiro & Clark	Mark H. Shapiro	24901 Northwestern Highway	Suite 611	Southfield	MI	48075		248-352-4700	248-352-4488	Counsel to Bing Metals Group, Inc.; Central Transport International, Inc.; Crown Enterprises, Inc.; Economy Transport, Inc.; Logistics Insight Corp (LINC); Universal Am-Can, Ltd.; Universal Truckload Services, Inc.
Stroock & Stroock & Lavan, LLP	Joseph G. Minias	180 Maiden Lane		New York	NY	10038		212-806-5400	212-806-6006	Counsel to 975 Opdyke LP; 1401 Troy Associates Limited Partnership; 1401 Troy Associates Limited Partnership c/o Etkin Equities, Inc.; 1401 Troy Associates LP; Brighton Limited Partnership; DPS Information Services, Inc.; Etkin Management Services, Inc. a
Swidler Berlin LLP	Robert N. Steinwurtzel	The Washington Harbour	3000 K Street, N.W. Suite 300	Washington	DC	20007		202-424-7500	202-424-7645	Attorneys for Sanders Lead Co., Inc.
Togut, Segal & Segal LLP	Albert Togut, Esq.	One Penn Plaza	Suite 3335	New York	NY	10119		212-594-5000	212-967-4258	Conflicts counsel to Debtors
Vorys, Sater, Seymour and Pease LLP	Tiffany Strelow Cobb	52 East Gay Street		Columbus	OH	43215		614-464-8322	614-719-4663	Counsel to America Online, Inc. and its Subsidiaries and Affiliates
Warner Stevens, L.L.P.	Michael D. Warner	301 Commerce Street	Suite 1700	Fort Worth	TX	76102		817-810-5250	817-810-5255	Counsel to Electronic Data Systems Corp. and EDS Information Services, L.L.C.
Winstead Sechrest & Minick P.C.	Berry D. Spears	401 Congress Avenue	Suite 2100	Austin	TX	78701		512-370-2800	512-370-2850	Counsel to National Instruments Corporation
WL Ross & Co., LLC	Stephen Toy	600 Lexington Avenue	19th Floor	New York	NY	10022		212-826-1100	212-317-4893	Counsel to WL Ross & Co., LLC

EXHIBIT D

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	PARTY / FUNCTION
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Colbert & Winstead, P.C.	Amy Wood Malone	1812 Broadway		Nashville	TN	37203	615-321-0555	Counsel to Averitt Express, Inc.
Coolidge, Wall, Womsley & Lombard Co. LPA	Steven M. Wachstein	33 West First Street	Suite 600	Dayton	OH	45402	937-223-8177	Counsel to Harco Industries, Inc.; Harco Brake Systems, Inc.; Dayton Supply & Tool Company
DaimlerChrysler Corporation	Kim Kolb	CIMS 485-13-32	1000 Chrysler Drive	Auburn Hills	MI	48326-2766	248-576-5741	Counsel to DaimlerChrysler Corporation; DaimlerChrysler Motors Company, LLC; DaimlerChrysler Canada, Inc.
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Genovese Joblove & Battista, P.A.	Craig P. Rieders, Esq.	100 S.E. 2nd Street	Suite 4400	Miami	FL	33131	305-349-2300	Counsel to Ryder Integrated Logistics, Inc.
Jason, Inc.	Beth Klimczak, General Counsel	411 E. Wisconsin Ave	Suite 2120	Milwaukee	WI	53202		General Counsel to Jason Incorporated
Miami-Dade County Tax Collector	Metro-Dade Paralegal Unit	140 West Flagler Street	Suite 1403	Miami	FL	33130	305-375-5314	Paralegal Collection Specialist for Miami-Dade County
Norris, McLaughlin & Marcus	Elizabeth L. Abdelmasieh, Esq	721 Route 202-206	P.O. Box 1018	Somerville	NJ	08876	908-722-0700	Counsel to Rotor Clip Company, Inc.
Professional Technologies Services	John V. Gorman	P.O. Box #304		Frankenmuth	MI	48734	989-385-3230	Corporate Secretary for Professional Technologies Services
Sachnoff & Weaver, Ltd	Charles S. Schulman	10 South Wacker Drive	40th Floor	Chicago	IL	60606	312-207-1000	Counsel to Infineon Technologies North America Corporation
Schafer and Weiner PLLC	Max Newman	40950 Woodward Ave.	Suite 100	Bloomfield Hills	MI	48304	248-540-3340	Counsel to Dott Industries, Inc.
Sony Electronics Inc.	Lloyd B. Sarakin - Chief Counsel, Finance and Credit	1 Sony Drive	MD #1 E-4	Park Ridge	NJ	07656	201-930-7483	Counsel to Sony Electronics, Inc.
United Steel, Paper and Forestry, Rubber, Manufacturing, Energy	Allied Industrial and Service Workers, Intl Union (USW), AFL-CIO	David Jury, Esq.	Five Gateway Center Suite 807	Pittsburgh	PA	15222	412-562-2549	Counsel to United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers, International Union (USW), AFL-CIO
Vorys, Sater, Seymour and Pease LLP	Robert J. Sidman, Esq.	52 East Gay Street	P.O. Box 1008	Columbus	OH	43216-1008	614-464-6422	

EXHIBIT E

Hearing Date: September 28, 2007
Hearing Time: 10:00 a.m. (Prevailing Eastern Time)

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<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

DEBTORS' STATEMENT OF DISPUTED ISSUES WITH RESPECT TO
PROOF OF CLAIM NUMBER 11425 (MSX INTERNATIONAL, INC.)

("STATEMENT OF DISPUTED ISSUES – MSX INTERNATIONAL, INC.")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 11425 (the "Proof Of Claim") filed by MSX International, Inc. ("MSX," or the "Claimant") and respectfully represent as follows:

Background

1. The Claimant filed the Proof Of Claim on or about July 24, 2006 against Delphi Automotive Systems LLC ("DAS LLC"). The Proof Of Claim asserts an unsecured nonpriority claim of \$90,809.43 for services performed (the "Claim"). The Claimant attached as the basis of its Proof Of Claim copies of unpaid invoices and the underlying purchase orders.

2. The Debtors objected to the Claim pursuant to the Debtors' Thirteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Insufficiently Documented Claims, (b) Claims Not Reflected On Debtors' Books And Records, (c) Protective Insurance Claims, (d) Insurance Claims Not Reflected On Debtors' Books And Records, (e) Untimely Claims And Untimely Tax Claims, And (f) Claims Subject To Modification, Tax Claims Subject to Modification, And Claims Subject To Modification And Reclamation Agreement (Docket No. 7825) (the "Thirteenth Omnibus Claims Objection"), which was filed on April 27, 2007.

3. The Claimant filed a Response Of MSX International, Inc. To Thirteenth Omnibus Objection to Claims (Docket No. 8083) (the "Response") on May 17, 2007.

Disputed Issues

A. DAS LLC Does Not Owe MSX The Amount Asserted In Proof Of Claim Number 11425

4. MSX asserts in its Proof Of Claim that DAS LLC owes \$90,809.43 for services performed prepetition. DAS LLC has reviewed the invoices attached to the Proof Of Claim and disputes that it owes the amount asserted in the Claim. One of the invoices attached to MSX's Proof Of Claim, invoice number 1117748 in the amount of \$3,328.00, was part of a long-standing dispute that was resolved in 2005. An outside audit firm, PRG-Schultz International, Inc., concluded after reviewing DAS LLC's books and records that this invoice was paid twice in 2003. DAS LLC filed a dispute with MSX for the duplicate payment and MSX authorized Delphi to debit their account for \$3,328.00.

5. The remaining balance of the Claim in the amount of \$87,481.43 is comprised of valid invoices that DAS LLC paid through a series of prepetition wire transfer payments. Because DAS LLC paid the invoices, the Claim should be disallowed and expunged.

B. The Debtors Overpaid MSX In The Amount Of \$540,603.63

6. In early September 2005, MSX approached Delphi to seek adequate assurance of Delphi's ability to pay the charges that were incurring. Delphi negotiated with MSX, and the parties reached an agreement for Delphi to pay all open and due invoices on or about September 14 in exchange for a 3% discount on those outstanding invoices. The parties further agreed that MSX would provide a 2% discount on future invoices if Delphi paid in advance.

7. During the weeks leading to the October 8 and 14, 2005 filing dates for petitions for reorganization relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Petition Date"), Delphi implemented similar advance

payment agreements to numerous vendors to ensure a continuous supply of parts and services. As such, delays and backlogs developed in the process used to post wire transfers to DAS LLC's main accounts payable system, which is called the Disbursement Analysis Control and Online Reporting System (or DACOR System). The DACOR System is used to pay all DAS LLC's vendors as well as maintain all payable records. Additionally, the DACOR System distributes approvals to users, generates checks, prepares payment vouchers that are sent to vendors, automates journal entries and inputs those entries into the general ledger, and automates account distributions. The DACOR System will deduct advance payments from ordinary course payments if the advances are posted in time. In some instances, the delays in the DACOR System prevented wire transfer advances from being posted to the DACOR System before the invoices came due.

8. Shortly before the Petition Date, an administrative error occurred which caused Delphi to overpay MSX in the amount of \$540,603.63. Since the DACOR System was unaware of the advance payments made to MSX, the open and due invoices were paid again to MSX through electronic funds transfer. See Exhibit 1 (Payments).

C. Delphi Owes MSX \$92,828.24 For Postpetition Services And Therefore Seeks The Difference Of The Overpayment In The Amount Of \$447,775.39

9. After the overpayments described above were made and the Debtors learned of the error, they undertook to recover the overpayments from all vendors. In or about March 2006, the Debtors discovered that MSX had been a recipient of an overpayment and thus suspended postpetition payments at that time. MSX continued to provide services, but at a much lower and declining level. A total of \$92,828.24 has incurred postpetition and has not been paid. See Exhibit 2.

10. In March 2007, the Debtors sought return of the overpayment from MSX. The parties agreed to reconcile their books and records as of September 2005. MSX determined that, after the postpetition invoices were paid, MSX owed the Debtors approximately \$425,000.00. The Debtors maintain that the amount MSX still owes them is \$447,775.39. Despite the Debtors' continued efforts to finalize these discussions and resolve the matter, MSX declined to return the funds.

11. Accordingly, the Debtors have a claim against the Claimant for the overpayment and should collect the net overpayment in the amount of \$447,775.39. The Claimant has not remedied this overpayment and therefore still owes the Debtors \$447,775.39.

Reservation Of Rights

12. This Statement Of Disputed Issues is submitted by the Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim and (b) the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Claim, (b) determining that the Debtors are entitled to \$447,775.39 from MSX in connection with the Debtors' overpayment, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
August 1, 2007

SKADDEN, ARPS, SLATE, MEAGHER
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By: /s/ John Wm. Butler, Jr.
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT 1

Causes of Overpayment

<u>Wire And Supporting Invoice</u>	<u>Amt Paid by</u> <u>Both Wire and</u>	<u>Dacor Pay Date</u>	<u>Check</u> <u>Number</u>
<u>Numbers</u>	<u>Dacor</u>		
Wire AFC22849 9/30/05			
Invoice 1651255	60,370.08	10/7/2005	676791
Invoice 1651262	937.76	10/7/2005	676791
Invoice 1651256	114,445.66	10/7/2005	676791
Invoice 1651270	1,182.02	10/7/2005	676791
Invoice 1651275	1,772.36	10/7/2005	676791
Invoice 1651276	1,598.53	10/7/2005	676791
Invoice 1651277	1,542.04	10/7/2005	676791
Invoice 1651845	1,507.99	10/7/2005	676791
Invoice 1651846	1,541.95	10/7/2005	676791
Invoice 1651847	137.21	10/7/2005	676791
Invoice 1651848	113.16	10/7/2005	676791
Invoice 1651849	81.83	10/7/2005	676791
Invoice 1646929	63,569.99	10/7/2005	676791
Invoice 1651027	105,682.57	10/7/2005	676791
Total Wire AFC22849 9/30/05	<u>354,483.15</u>		

EXHIBIT 2

MSX

Unpaid Post Petition Invoices

As of 7/31/2007

DUNS #	Document #	Document Date	Total Amount	Bill Of Lading	Purchase Order #	Status	Due Date
RD 044012222	'ACM1750633	2/22/2006	\$916.00	1750633		Ready To Pay	7/26/2007
RD 044012222	'5204782878001	2/26/2006	\$1,550.25	1754625	D0450161348	Ready To Pay	4/2/2006
RD 044012222	'5204823902001	3/15/2006	\$11,760.00	1766013	D0450213750	Ready To Pay	5/2/2006
RD 044012222	'5205385827001	3/31/2006	\$2,520.00	1775242	D0450161348	Ready To Pay	6/9/2006
RD 044012222	'5205104717001	4/24/2006	\$3,450.00	48547	D0450271100	Ready To Pay	6/2/2006
RD 044012222	'5205128526001	4/28/2006	\$4,700.00	49271	D0450217530	Ready To Pay	6/2/2006
RD 044012222	'5205233640001	4/28/2006	\$10,800.00	1790199	D0450230881	Ready To Pay	6/2/2006
RD 044012222	'5205567815001	4/28/2006	\$2,649.99	1202	D0450270441	Ready To Pay	7/10/2006
RD 044012222	'5205385826001	4/30/2006	\$2,070.00	1791183	D0450161348	Ready To Pay	6/9/2006
RD 044012222	'5205590661001	5/26/2006	\$4,560.00	1803641	D0450288018	Ready To Pay	7/14/2006
RD 044012222	'5205470210001	5/28/2006	\$3,645.00	1805818	D0450161348	Ready To Pay	7/2/2006
RD 044012222	'5205481937001	6/15/2006	\$8,844.00	48903	D0450290439	Ready To Pay	8/2/2006
RD 044012222	'5205481941001	6/15/2006	\$4,048.00	48904	D0450293868	Ready To Pay	8/2/2006
RD 044012222	'5205861726001	6/30/2006	\$1,350.00	1825869	D0450161348	Ready To Pay	8/24/2006
RD 044012222	'5205760986001	7/28/2006	\$6,000.00	1837559	D0450315519	Ready To Pay	9/2/2006
RD 044012222	'5205785438001	7/30/2006	\$517.50	1838538	D0450161348	Ready To Pay	9/2/2006
RD 044012222	'5205786001001	8/8/2006	\$10,700.00	1842550	D0450218249	Ready To Pay	10/2/2006
RD 044012222	'5206032222001	8/27/2006	\$832.50	1854701	D0450161348	Ready To Pay	10/2/2006
RD 044012222	'5206140158001	9/20/2006	\$4,850.00	105237	D0450360670	Ready To Pay	11/2/2006
RD 044012222	'5206196024001	10/1/2006	\$495.00	1875005	D0450161348	Ready To Pay	12/2/2006
RD 044012222	'5206401527001	10/29/2006	\$427.50	1892090	D0450161348	Ready To Pay	12/2/2006
RD 044012222	'5206618886001	11/26/2006	\$517.50	1908117	D0450161348	Ready To Pay	1/2/2007
RD 044012222	'5206787389001	12/31/2006	\$337.50	1916683	D0450161348	Ready To Pay	2/2/2007
RD 044012222	'5207186031001	1/28/2007	\$585.00	1923126	D0450161348	Ready To Pay	3/15/2007
RD 044012222	'5207186026001	2/25/2007	\$877.50	1931666	D0450161348	Ready To Pay	4/2/2007
RD 044012222	'5207420543001	3/30/2007	\$3,172.50	1940584	D0450161348	Ready To Pay	5/2/2007
RD 044012222	'5207579537001	4/29/2007	\$450.00	1948432	D0450161348	Ready To Pay	6/2/2007
RD 044012222	'5207785015001	5/27/2007	\$202.50	1955781	D0450161348	Ready To Pay	7/2/2007
			<u>\$92,828.24</u>				